

LOUISIANA

DEPARTMENT of REVENUE

Sheltered Workshops for the Mentally Retarded Application/Exemption Certificate

Louisiana R.S. 47:305.38

Louisiana Department of Revenue
Special Programs Division
P.O. Box 4998
Baton Rouge, LA 70821-4998
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PLEASE PRINT OR TYPE.

Sheltered Workshop Information		
Name of Sheltered Workshop		
Home Address		
City	State	ZIP
Mailing Address		
City	State	ZIP
Telephone		

Revised Statute 47:305.38 provides a state and local sales tax exemption for sheltered workshops for the mentally retarded licensed by the Department of Children and Family Services (Louisiana Department of Health and Hospitals) as a day developmental training center.

- The sales tax exemption applies only on the workshop's sales and purchases of tangible personal property.
- The sales tax exemption does not apply to taxable leases or rentals or purchases of the following taxable services enumerated in Revised Statute 47:301(14):
 1. The furnishing of sleeping rooms by hotels;
 2. The sale of admissions to places of amusement and to athletic and recreational events, and the furnishing of privileges of access to amusement, entertainment, athletic, or recreational facilities;
 3. The furnishing of storage or parking privileges by auto hotels and parking lots;
 4. The furnishing of printing and over printing;
 5. The furnishing of laundry, cleaning, pressing, and dyeing services;
 6. The furnishing of cold storage space and the preparation of property for such storage;
 7. The furnishing of repairs to tangible personal property; and
 8. The furnishing of telecommunications services.
- **A copy of the Department of Children and Family Services (Louisiana Department of Health and Hospitals) license certifying the sheltered workshop as a day developmental training center is required for approval.**

Authorized Representative of the Sheltered Workshop Completing this Application	
Name	Title
Signature	Date (mm/dd/yyyy)

FOR OFFICIAL USE		
<input type="checkbox"/> Approved <input type="checkbox"/> Disapproved	Signature of Department Representative	Date (mm/dd/yyyy)